(b) whether the amount collected as Thirumulkazcha is dealt with as a separate item in the accounts;

(c) whether there was any understanding or announcement by the Government at the time of survey and settlement that the amount realised as Thirumulkazcha would be specially earmarked for irrigation and such other agricultural improvements;

(d) if the answer for (c) is in the affirmative, whether the Government had done anything in accordance with the understanding;

(e) if in the negative, why have not the Government accepted and acted up to that policy;

(f) whether the Government would be pleased to set apart hereafter the amounts collected as Thirumulkazcha for such purposes and also to earmark an amount equal to the accumulated sum of the total Thirumulkazcha collected thus far, for agricultural improvement?

Mr. K. Achyuta Menon.—(a) Rs. 53,001—1—3.

(b) Yes.

(c) No. In paragraph 23 of a Memorandum prepared by the Diwan of Cochin to accompany the draft Proclamation for the Land Revenue Settlement of the Cochin State, it is stated "that it is the intention of the Durbar to utilise this cess in meeting expenditure required for making useful local improvements, such as Village roads, sanitation," etc., and this is being done by appropriating sufficient grants from general revenues to Panchayats for such purposes.

(d) to (f). Do not arise in view of the answer to question (c).

Mr. P. Raman Menon.—Is irrigation also included in this 'etc'?

Mr. K. Achyuta Menon.—All that I can say is irrigation must also form part of it.

Chargeable incomes of Insurance Companies which have no Offices in the State.

186. Mr. T. S. Balarama Ayyar.—Will the Government be pleased to state:—

(1) whether it is true that for income-tax purposes the chargeable income of Insurance Companies which have no offices

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in the State, is assessed at 15 per cent of the premiums collected from the Life Policies of persons living in the State;

(2) if so, how was this 15 per cent arrived at;

(3) do the incomes of such companies from the Life Policies of the persons who do not possess a chargeable income, come to the notice of the income-tax authorities; and if so, how?

Mr. K. Achyuta Menon.—(1) The income is fixed at 15 per cent in the case of non-resident Companies carrying on dividing Society or assessment business. No such percentage is fixed in the case of other Companies.

(2) According to rule 39 of the Cochin Income-tax Rules.

(3) Yes; by enquiries made by the Officers of the Department and from the accounts and statements furnished by the Companies themselves.

Devadhar Report.

187. Mr. T. C. Iyyukkutty.—Will the Government be pleased to state what has become of the Devadhar Report?

Mr. M. P. Cherian.—Mr. Devadhar died before he could submit the report to the Government. But the materials collected by him for the report were got down from the Servants of India Society and they are now pending compilation with the Registrar of Co-operative Societies.

Mr. T. C. Iyyukutty.—May I know when we can expect the publication of the report?

Mr. K. Narayana Menon.—I do not think we can say anything definitely about the time.

Mr. P. Kumaran Ezhuthassan.—May I know what time it will take for the publication of the report submitted by Mr. Devadhar?

Mr. President.—I think the Hon'ble Member is labouring under a misapprehension. Mr. Devadhar has not submitted a report. What we did was simply to get down the material collected by Mr. Devadhar. A report is being compiled.

Mr. P. Kumaran Ezhuthassan.—May I know when we can have the benefit of that compilation?

Mr. K. Narayana Menon.—The earliest attention will be bestowed on this matter. But amidst other duties it may take a little more time.

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